
Individual Budgeted Funds

MAJOR BUDGETED FUNDS:

The General Fund - The General Fund is the Commonwealth's primary Governmental Fund. All governmental activities not specifically directed to another fund are accounted for in the General Fund. As a result, most budgeted expenditures of the Executive secretariats, the Legislature, constitutional offices, Judiciary, institutions of higher education and independent commissions are paid for from the General Fund. It similarly receives a significant portion of sales, individual income and corporate taxes, and the full amount of most other governmental taxes.

Highway Fund – to account for highway user taxes including the gas tax and fees; used to finance highway maintenance and safety services, and provide matching funds for federally sponsored highway projects as required.

Infrastructure Fund (Subfund of Highway Fund) - details specific components of revenue and expenditure related to the Highway Fund segregated per instructions in Section 2 O of Chapter 29 of the General Laws.

Local Aid Fund - to account for revenue from sales, income, and other corporate taxes and lottery profits, which have been earmarked for distribution to cities and towns or are used to finance programs that benefit local communities. This fund was repealed effective June 30, 2003 pursuant to Chapter 26, Acts of 2003, Section 128. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the General Fund.

The Commonwealth Stabilization Fund – to account for amounts calculated in accordance with state finance law and maintain a reserve to enhance the Commonwealth's fiscal stability. For FY2003, the fund accounted for monies received from tax loophole closures, demutualized insurance company investments held by the

Commonwealth and the residual surplus or deficit fund balances of closed funds.

Administrative Control Funds - account for the revenues generated by certain administrative functions of government, for which the Legislature has required that separate funds be established. These funds include:

Tax Reduction Fund – to account for the maintenance of a reserve, which shall be used only to reduce personal income taxes.

Intragovernmental Service Fund – to account for the charges of any state agency for services provided by another state agency, for example, charges levied by the public employee retirement administration for workers compensation chargeback.

Revenue Maximization Fund - to account for increased collections as a result of special initiatives; these revenues become available for expenditure by the various state agencies. This fund was repealed effective June 30, 2003 pursuant to Chapter 26, Acts of 2003, Section 134. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

BUDGETED ENVIRONMENTAL FUNDS:

These funds account for a variety of revenues, which finance programs to preserve, protect and enhance the environment. These funds include:

Natural Heritage and Endangered Species Fund - to account for revenues from public and private sources and/or the federal government as reimbursements, grants, donations or other receipts; used to acquire by purchase, lease, easement or license land critical to nongame wildlife and endangered species for purposes of protecting and enhancing nongame wildlife. For FY2004 this fund will be a Non-Budgeted Fund, pursuant to Chapter 26 of the Acts of 2003, Section 34.

Inland Fisheries and Game Fund - to account for revenues from license and permit fees for inland fishing, hunting, trapping, and sporting licenses and revenue producing stamps or the sales of land, rights and properties, gifts, interest, and federal grant reimbursements; used for developing, maintaining and operating the division of fisheries. This fund was to be repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 384. However, the Comptroller used

discretion afforded under Section 622 of the Act to reverse the repeal.

Environmental Challenge Fund – to account for inappropriate disposal of hazardous waste and other environmental infractions; used for cleanup, control or response actions for oil and hazardous materials, and to reduce the production of hazardous waste. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 130. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Toxics Use Reduction Fund – to account for the fees, penalties, and other financial charges collected by the Toxic Use Reduction Institute including grants or gifts collected. Appropriations are for the specific purpose of cleaning up and reducing toxic waste. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 131. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Clean Environment Fund - to account for programs for recycling compost, solid waste source reduction and other environmental programs, which are financed through unclaimed bottle deposits escheated to the Commonwealth. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 296. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Environmental Permitting and Compliance Assurance Fund - to account for revenues from the issuance of permits for the removal of hazardous materials and certain other fees; used to fund the cost of monitoring, discharge sampling and analysis, inspection, technical assistance, and enforcement activities necessary to ensure compliance by persons holding permits. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 132. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Underground Storage Tank Petroleum Product Cleanup Fund – to account for fees, penalties, grants, gifts or other contributions used to provide reimbursements for cleanup and other expenditures incurred as a result of damage caused by underground storage tanks and systems. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 135. All future activity

will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Environmental Law Enforcement Fund - to account for revenues from certain gas taxes, grants, and revenue from law enforcement coverage details throughout the Commonwealth; used for operating the division of law enforcement. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 87. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Public Access Fund - to account for revenues from certain gas taxes and federal reimbursements used for the cost of acquisition, construction, maintenance operation and improvement of public access to state waterways. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 94. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Harbors and Inland Waters Maintenance Fund – to account for certain gas taxes, fines, permits and federal reimbursements used for maintenance, dredging and cleaning of harbors, inland waters and great ponds. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 239. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Marine Fisheries Fund – to account for revenues from certain gas taxes, licenses, and fees; used to manage the division of marine fisheries. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 381. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Watershed Management Fund - to account for revenues from the sale of wood products harvested on watershed lands, and assessments from the Massachusetts Water Resource Authority; used to maintain and operate the MDC Watershed Division. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 136. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Low Level Radioactive Waste Management Fund – to account for assessments on persons licensed or registered to receive, possess, use, transfer or acquire radioactive material; used for the expenses of the Low Level Radioactive Waste Management Board to carry out its duties. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 36. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Asbestos Cost Recovery Fund – to account for revenues from court judgments/settlements relative to the removal of asbestos; used for operations, maintenance, encapsulation and removal of asbestos. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 539. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Clean Air Act Compliance Fund - to account for revenues from permit applications and grants; used for the implementation, administration, monitoring and analysis of permitting compliance and enforcement of technical assistance programs. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 138. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Solid Waste Disposal Fund – to account for monies received relative to solid waste disposal including assessments from cities and towns to be appropriated for the purpose of management, maintenance and operation of solid waste disposal facilities. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 58. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Second Century Fund - to account for fees or charges for use of the Commonwealth's system of parks, forests or other natural resources subject to the oversight of the department of environmental management pursuant to Section 2 of Chapter 21; and expenditure for the enhancement, improvement and maintenance of forest and parks systems. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 142. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Safe Drinking Water Fund - to account for drinking water assessments to end suppliers engaged in the distribution of water and used for the administration of monitoring federal safe drinking water act. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 133. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

OTHER BUDGETED FUNDS:

These funds account for a variety of miscellaneous taxes, fees, fines and other revenues, which are restricted to the financing of specific Commonwealth programs.

Ratepayer Parity Trust Fund – to account for all personal and corporate tax revenues attributable to the sale of assets relative to electric companies and penalties and fees collected for the purpose of providing extraordinary assistance in achieving the required electricity rate reduction. For FY2003, this fund has been closed and the remaining balance transferred to the General Fund.

Child Support Penalty Fee Fund - to account for penalties, fees or interest assessed by IV-D agency to establish the enforcement of child support authorized under Title IV of the Social Security Act. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 364. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Workforce Training Fund - to account for revenues from new unemployment surcharge of .075% of unemployment taxable wages on employers; to provide grants to employers and labor groups to provide education and training to new and existing employees.

Brownfields Revitalization Fund – to account for transfers from General Fund and related interest or investment earnings; amount appropriated for financial assistance to project sites located within Federal Empowerment Zones or Enterprise communities. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 154. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Firearms Records Keeping Fund – to account for revenues from firearms registration fees for the purpose of implementing, enhancing and maintaining a state firearms information system. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 152. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund. In FY2004 this activity will be accounted for in a Trust Fund pursuant to Chapter 26 of the Acts of 2003, Section 162.

Massachusetts Clean Elections Fund – to account for revenues from the voluntary tax return "check off" on personal tax returns for the purpose of payment to eligible candidates for public financing of campaigns for statewide elective office. This fund was repealed effective July 1, 2003 according to Chapter 26, Acts of 2003, Section 43. All activity will be transferred to and reported in a new trust fund, the State Election Campaign Fund.

Tobacco Settlement Fund – to account for the transfer of all designated scheduled payments received by the Commonwealth pursuant to the Master Tobacco Settlement; amounts appropriated for funding health related services and programs intended to control or reduce the use of tobacco in the Commonwealth. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 156. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Antitrust Enforcement Fund – to account for fines, penalties received and expenses paid related to actions brought by the Attorney General in connection with antitrust actions. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 295. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Victim and Witness Assistance Fund - to account for assessments imposed on individuals convicted of crimes; used to make grants to District Attorney's Offices and the Parole Board for programs serving crime victims and witnesses. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 45. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Intercity Bus Capital Assistance Fund – to account for the acquisition of vehicles for inter-city transportation and the revenues and costs associated with their operation. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 442. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Motorcycle Safety Fund – to account for motorcycle registration fees collected to administer motorcycle safety programs. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 35. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Drug Analysis Fund – to account for certain revenues received by the courts resulting from fines; used for the cost of analysis of controlled substances. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 46. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Trust Fund for the Head Injury Treatment Services Fund - to account for revenues from a surcharge on fines resulting from 'driving under the influence' convictions; funds the Massachusetts Rehabilitation Commission's statewide head injury program to develop and maintain non-residential rehabilitation services for head injured persons. In FY2004, pursuant to Chapter 26 of the Acts of 2003, Section 47, this fund will become Non-Budgeted.

Massachusetts Tourism Fund - to account for revenues received from hotel taxes; used to fund the Office of Travel and Tourism promotions and the Massachusetts Convention Center Authority.

Ponkapoag Recreational Fund – to account for a portion of golf course revenues; used for the capital improvement, purchase of equipment, and maintenance of the golf course. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 137. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Leo J. Martin Recreational Fund – to account for a portion of golf course revenues; used for the capital improvement, purchase of equipment and maintenance of the golf course. This fund was repealed effective June 30,

2003 according to Chapter 26, Acts of 2003, Section 146. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Division of Insurance Fund – to account for revenues collected from agent licenses used to fund the cost related to accreditation from the National Association of Insurance Commissioners. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 37. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Health Protection Fund – to account for a portion of the cigarette tax, penalties, forfeitures, interest, settlements of lawsuits and fines collected in connection with sales of cigarettes; used to supplement existing funding for school health education programs, workplace and community smoking prevention and cessation programs, public service advertising, and for support of community health centers and their programs of prenatal and maternal care. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 145. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

State Building Management Fund – to account for revenue rentals and commissions, such as parking fees and expenditures for the maintenance and operation of the Massachusetts Information Technology Center, the Springfield State Office Building, the State Transportation Building and other facilities. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 139. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Reggie Lewis Track and Athletic Center Building Fund - to account for revenues from user fees, concession stand commissions and other fees used for equipment repair, maintenance and non-payroll operating expenses of the facility. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 141. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Assisted Living Administrative Fund – to account for certification fees; used for operating expenses associated with the regulation of Elder Affairs Assisted Living. This fund was repealed effective June 30, 2003 according to

Chapter 26, Acts of 2003, Section 140. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Children's and Seniors' Health Care Assistance Fund – to account for a portion of the cigarette and smokeless tobacco tax, inventory tax and related investment income; to be appropriated for the provision of medical benefits to expansion beneficiaries and a five year pilot program of pharmacy assistance.

Diversity Awareness Education Trust Fund - to account for fines and related interest or investment earnings from the trial courts from assault and battery cases with the intent to intimidate based on race, color, religion, sexual orientation, nationality or disability; to be appropriated for the purpose of developing and maintaining diversity awareness educational programs and courses for persons convicted of such crimes. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 38. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Child Care Fund - to account for monies transferred from Transitional Aid to Needy Families Fund; used for the administration of childcare programs under the Office of Child Care Services. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 148. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Transitional Aid to Needy Families Fund - to account for all federal revenues and reimbursements received by the Commonwealth pursuant to the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, effectively ending Aid to Families with Dependent Children (AFDC) and replacing it with Transitional Aid to Needy Families (TANF) block grants. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 147. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Social Services Program Fund – to account for monies transferred from Transitional Aid to Needy Families Fund, used for the operation of the Department of Social Services. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 149. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Local Consumer Inspection Fund – to account for all amounts generated from item pricing fines, appropriated to provide financial assistance to eligible local or regional agencies. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 151. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Caseload Increase Mitigation Fund – to account for revenues or other financing sources directed by budget to be appropriated for increased costs due to excessive welfare cases or to accommodate for fluctuations in federal funding for the Department of Transitional Assistance. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 150. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.

Convention and Exhibition Center Fund – to account for surcharges imposed on tourist tickets, such as cruise and for any land-based sightseeing located in the Commonwealth to finance the construction of a new Boston Convention Center along with centers in Worcester and Springfield. In FY 2004, this fund will become a Non-Budgeted Fund, pursuant to Chapter 26 of the Acts of 2003, Sections 521 and 522.

Voting Equipment Loan Fund – to account for transfers from General Fund; loans to municipalities to replace punch card voting systems which shall be repaid to the Commonwealth no later than ten years after such loan is made. This fund was closed as of June 30, 2002.

The following funds have been enacted in legislation but are inactive:

Danvers State Hospital Reuse – to account for the first \$100,000 proceeds of sale, lease or other disposition of the Danvers State Hospital Disposition sites and is available for the needs of mental health clients formerly served by the Danvers State Hospital. This fund was repealed effective June 30, 2003, according to Chapter 26 of the Acts of 2003, Section 153.

Adoption Affordability Assistance Fund – to account for state appropriations, federal reimbursements, grants and donations from public and private sources to provide funding for below market rate loans to families to adopt children. This program is managed by the Office of Child Care Services. This fund was repealed effective June 30,

2003, according to Chapter 26 of the Acts of 2003, Section 155.

False Claims Prosecution Fund – to account for monies received by the Commonwealth related to actions brought by the Attorney General in connection with fraudulent claims for payment. Amounts to be expended for the investigation and prosecution of false claims action. This fund was repealed effective June 30, 2003, according to Chapter 26 of the Acts of 2003, Section 157.

Collective Bargaining Reserve Fund - to account for transfers from the general fund, which may be used to fund negotiated contracts for state employees.

Tax Exemption Escrow Fund – to reserve for funding of permanent personal income tax cuts enacted by Chapter 175 of the acts of 1998. This fund was repealed effective June 30, 2003, according to Chapter 26 of the Acts of 2003, Section 530.

Transitional Escrow Fund – to account for fund set aside per section 46 of Chapter 68 of the Acts of 1999 and subsequently under Chapter 88, Section 36 of the Acts of 2001. This fund was repealed effective June 30, 2003, according to Chapter 26 of the Acts of 2003, Section 536.

Agricultural Resolve and Security Fund – to account for funds received for the purpose of fostering agriculture in the Commonwealth, including agricultural education, sustainable agriculture and pollution prevention. This fund was repealed effective June 30, 2003 according to Chapter 26, Acts of 2003, Section 160. All future activity will be reported in the General Fund. The fund balance at the end of FY2003 has been transferred to the Stabilization Fund.